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**AMENDMENT UNDER 37 CFR 1.116
EXPEDITED PROCEDURE -
EXAMINING GROUP 3654**

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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

PATENT
Attorney Docket No.: 040146-000100US
Client Ref. No.: MV/mf. E 1063

On May 9, 2005

TOWNSEND and TOWNSEND and CREW LLP

By: Nina L. McNeill
Nina L. McNeill

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Manuel Torres Martinez

Application No.: 10/627,401

Filed: July 24, 2003

For: UNWINDING SYSTEM FOR
HANDLING REELS OF TISSUE

Customer No.: 20350

Confirmation No. 2858

Examiner: Kim, Sang K.

Technology Center/Art Unit: 3654

**AMENDMENT UNDER 37 CFR 1.116
EXPEDITED PROCEDURE EXAMINING
GROUP 3654**

Mail Stop AF

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Final Office Action mailed February 23, 2005 on the above-referenced application, please enter the following amendments and remarks:

Amendments to the Claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 6 of this paper.